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Docket No.: K2580.0101



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masahiko Maruhashi et al.

Application No.: 10/602,681

Confirmation No.: 1356

Filed: June 25, 2003

Art Unit: 2837

For: DURABLE PERCUSSION PAD EFFECTIVE
AGAINST NOISE, SILENT PERCUSSION
INSTRUMENT, SILENT PERCUSSION
INSTRUMENT SET AND ELECTRONIC
PERCUSSION SYSTEM

Examiner: K. R. Lockett

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

U.S. Patent and Trademark Office
220 20th Street S.
Customer Window, Mail Stop Amendment
Crystal Plaza Two, Lobby, Room 1B03
Arlington, VA 22202

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 24, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 13 of this paper.

FEE CALCULATION

Any additional fee required has been calculated as follows:

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	Additional Fee
Total	40	- 40* =		X	
Independent	4	- 4** =		X	
First presentation of Multiple Dependent Claim(s) (if applicable)					
TOTAL					0.00

*not less than 20

** not less than 3

No additional fee is required.

In the event a fee is required or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 CFR 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 CFR 1.135. The fee under 37 CFR 1.17 should be charged to our Deposit Account No. 50-2215.